IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

****

C.W.P. No.4134 of 2007
Date of Decision:17.04.2007

M/s Mahavir PVC Pipes Private Ltd., Deepali Enclave, Pitampura, Delhi

.....Petitioner

Vs.

State of Haryana and others

.....Respondents

CORAM:- HON'BLE MR. JUSTICE M.M.KUMAR
HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- Mr. Alok Jain, Advocate for the petitioner.
Ms. Ritu Bahri, DAG, Haryana.

****

M.M.Kumar, J. (Oral)

Written statement filed in the Court today is taken on record. A copy of the same has been furnished to the counsel for the petitioner.

This petition filed under Article 226 of the Constitution of India is directed against the memo dated 27.7.2006 (Annexure P.13) by communicating order passed by the Higher Level Screening Committee (for short, `the HLSC') in its 95th meeting held on 8.6.2006) dismissing the appeal of the petitioner on the ground that the same was time-barred as delayed by 6 days. The HLSC has made a reference to sub-Rule 5(f) of Rule 28-A of the Haryana General Sales Tax Rules, 1975 (for short, `the Rules') to highlight that the period of 30 days is provided for challenging the decision of the Lower Level Screening Committee (for short, `the LLSC') before HLSC. However, we find that the order passed by the HLSC, withdrawing the eligibility certificate, was sent to the petitioner vide Memo dated 17.06.2005. However, the same was received by the petitioner on 22.6.2005 and the appeal was filed on 20.7.2005. These facts are evident from perusal of memo dated 17.6.2005 (Annexure P.10) and the averments made by the petitioner in paras 11 and 12 of the petition which have not been controverted in the corresponding paras of the written

statement.

In view of the above uncontroverted position on record, we find that the appeal filed by the petitioner was well within time of 30 days as provided by Rule 28-A(5)(f) of the Rules. Accordingly, the impugned memo dated 27.7.2006 (Annexure P.13) is quashed and the HLSC is directed to entertain the appeal of the petitioner and decide the same on merit by treating it to have been filed within the period of limitation.

The writ petition is disposed of accordingly.

(M.M.KUMAR)
JUDGE

April 17, 2007 **(RAJESH BINDAL)**
renu **JUDGE**